

EXHIBIT B

03/29/2007 14:39 JACK HASSID, ESQ. → 19054795235

NO. 555 002

JACK HASSID, ESQ.

Attorney at Law
460 Park Avenue
10th Floor
New York, New York 10022

Tel: (212) 421-4932
Fax: (212) 421-5086

March 29, 2007

VIA TELECOPIER

Mr. Michael Serruya
CoolBrands International, Inc.
8300 Woodbine Avenue
Markham, Ontario, Canada L3R 9Y7

Re: Dogsters, LLC

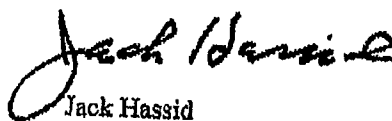
Dear Mike:

I was hoping I would have heard from you with respect to Dogsters' offer to purchase the outstanding inventory and exchange releases.

Under the circumstances, I want to reiterate the fact that Dogsters objects to any transfer of its License Agreement dated April 20, 2004, with Integrated Brands, Inc. to J & J Foods, Inc. In this regard, I direct your attention to Paragraph 14(a) of the which provides, among other things, that the Licensee may assign the License Agreement to a third party only if that party is a "third party acquirer of all or a majority of the business, assets or capital stock of Licensee" Nothing you have told me regarding your proposed transaction with J & J leads me to believe that it comes within the purview of this provision.

And, of course, the foregoing is without prejudice to Dogsters' contention that the License Agreement was terminated on or about July 25, 2006, due to Integrated's material breaches.

Very truly yours,


Jack Hassid